

Message Text

LIMITED OFFICIAL USE

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63

ORIGIN TRSE-00

INFO OCT-01 EUR-12 ISO-00 EB-07 L-03 H-02 CIAE-00 INR-07

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TREASURY/OS:DFOSTER

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FM SECSTATE WASHDC

TO AMEMBASSY WARSAW IMMEDIATE

AMEMBASSY BUCHAREST

LIMITED OFFICIAL USE STATE 216693

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: U.S.-POLAND INCOME TAX CONVENTION

REFS: A. STATE 205354; B. WARSAW 5840; C. STATE 205353

FOR WARSAW: THE QUESTION RAISED IN REFTEL A RELATING TO PROSPECTIVE APPLICATION OF CONVENTION WAS LIMITED TO WITHHOLDING TAXES. REFTEL B APPEARS TO DISCUSS PROBLEMS WITH PROSPECTIVE APPLICATION OF OTHER TAXES. FOR SUCH OTHER TAXES THE EFFECTIVE DATE WOULD REMAIN JANUARY 1, 1974, THUS PRESERVING RETROACTIVE BENEFITS OF SUCH PROVISIONS AS THE PERMANENT ESTABLISHMENT RULES. ARE WE CORRECT THAT MAKING THE APPLICATION PROSPECTIVE ONLY FOR WITHHOLDING TAXES WOULD NOT POSE A SERIOUS PROBLEM?

FOR BUCHAREST: PLEASE NOTE THAT THE QUESTION RAISED IN REFTEL C PARA 3 RELATES TO PROSPECTIVE APPLICATION OF LIMITED OFFICIAL USE

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CONVENTION ONLY WITH REGARD TO WITHHOLDING TAXES. KISSINGER

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Message Attributes

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Draft Date: 11 SEP 1975
Decaption Date: 01 JAN 1960
Decaption Note:
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Disposition Authority: greeneet
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